

**PARISH OF WEST CARROLL,
STATE OF LOUISIANA
CERTAIN FINANCIAL AND STATISTICAL DATA**

Population of the Parish

The population growth trend of the Parish of West Carroll is as follows:

YEAR	PARISH POPULATION	STATE POPULATION
1950	17,248	2,683,516
1960	14,177	3,257,022
1970	13,028	3,644,637
1980	12,922	4,205,900
1990	12,093	4,219,973
1991	12,133	4,251,560
1992	12,192	4,287,195
1993	12,046	4,295,477
1994	11,937	4,315,085
1995	12,011	4,339,352
1996	12,170	4,350,579
1997	12,199	4,351,769
1998	12,209	4,368,967

Sources: US Census; Louisiana Tech University, January, 1999.

Population of Municipalities

The population growth trends of the municipalities in the Parish of West Carroll are as follows:

YEAR	EPPI	FOREST	KILBOURNE	OAK GROVE	PIONEER
1960	411		227	1,797	154
1970	448	221	370	1,980	188
1980	672	299	286	2,214	221
1990	541	263	409	2,126	116
1991	553	263	408	2,128	116
1992	562	263	414	2,140	116
1993	576	278	415	2,200	116
1994	574	278	420	2,208	119
1995	585	279	427	2,265	125
1996	574	282	425	2,269	130
1997	578	287	425	2,267	133
1998	583	295	425	2,267	135

Sources: US Census; Louisiana Tech University, January, 1999.

ECONOMIC INDICATORS

Personal Income

The Bureau of Economic Analysis of the US Department of Commerce publishes personal income data. The most recent revised per capita income figures for the Parish, Louisiana and the United States are as follows:

YEAR	PARISH	LOUISIANA	UNITED STATES
1990	\$9,335	\$14,281	\$18,666
1991	\$10,661	\$15,079	\$19,201
1992	\$11,193	\$15,817	\$20,137
1993	\$12,097	\$17,133	\$21,220
1994	\$12,611	\$18,086	\$22,056
1995	\$12,878	\$18,826	\$23,059
1996	\$13,611	\$19,609	\$24,164
1997	\$13,802	\$20,458	\$25,288

Source: US Department of Commerce, Bureau of Economic Analysis, October, 1998.

Retail Sales

According to the *Survey of Buying Power*, estimated retail sales by category in West Carroll Parish were as follows:

(In Thousands)

Year	Total Retail Sales	Food	Eat/Drink	Gen Mdse	Furn/Appl	Auto
1991	\$119,554	\$18,668	\$2,225	\$52,490	\$210	\$17,312
1992	\$127,143	\$19,072	\$2,272	\$59,788	\$259	\$15,761
1993	\$132,233	\$19,065	\$2,427	\$65,022	\$257	\$17,919
1994	\$43,258	\$18,301	\$2,327	\$11,686	\$0	\$1,886
1995	\$47,269	\$16,784	\$2,329	\$14,182	\$38	\$3,709
1996	\$42,756	\$15,490	\$2,058	\$11,774	\$33	\$3,647
1997	\$43,056	\$18,645	\$2,139	\$1,131	\$34	\$1,660

(Note: The retail sales statistics in the 1995 edition of the *Survey of Buying Power*, which lists data for 1994, are based on newly published benchmark data from the 1992 Census of Retail Trade (CRT). Prior to this year, retail figures reported in the Survey were based on data from the 1987 Census [unlike the general Census, the CRT is conducted in five year intervals]. Whenever such an adjustment is made, trends in lines that fall across benchmark year are often skewed, a fact readers should keep in mind when comparing retail sales figures for 1994 and thereafter to those from prior years.

Source: Sales and Marketing Management, Survey of Buying Power, August, 1998.

SALES TAXES

Sales Taxes Levied in the Parish

The following is a summary, by area, of sales and use tax rates levied within the Parish of West Carroll as of 12/31/98.

Entity/Area	Parish-Wide Tax	Municipal Tax	Total Local Tax	State Tax	Total Sales Tax
WEST CARROLL PARISH	4		4	4	8
OAK GROVE	4	1	5	4	9

Source: Louisiana Department of Revenue and Taxation, Sales Tax Division, January, 1999.

Taxable Sales

Sales and use taxes are levied by various entities at various rates throughout the Parish. The following figures represent the tax base of a broad-based sales and use tax levied on a parishwide basis.

<i>(In Thousands)</i>					
Month	1994	1995	1996	1997	1998
January	\$6,636	\$7,385	\$7,060	\$7,316	\$8,856
February	\$4,931	\$5,553	\$5,582	\$6,437	\$6,646
March	\$4,873	\$5,958	\$5,446	\$5,258	\$6,388
April	\$6,498	\$6,196	\$6,302	\$6,730	\$7,556
May	\$5,604	\$5,011	\$6,878	\$4,778	\$7,262
June	\$6,190	\$8,072	\$6,430	\$8,418	\$6,740
July	\$6,107	\$6,933	\$7,140	\$9,266	\$9,067
August	\$5,829	\$6,561	\$4,578	\$6,148	\$6,634
September	\$6,682	\$7,792	\$7,551	\$7,060	\$7,348
October	\$6,830	\$7,422	\$6,517	\$6,093	\$8,210
November	\$6,241	\$6,122	\$6,678	\$6,244	\$8,632
December	\$5,236	\$5,633	\$5,072	\$4,742	\$6,097
Annual Total	\$71,657	\$78,637	\$75,235	\$78,490	\$89,435

Source: Oakland Econometrics.

PROPERTY TAXES

Assessed Valuation of the Parish

The recent trend in the assessed valuation of property throughout the Parish of West Carroll is as follows:

Year	Taxable Assessed Valuation	Homestead Exemptions	Total Assessed Valuation
1990	\$26,640,110	\$11,484,450	\$38,124,560
1991	\$28,312,460	\$11,539,170	\$39,851,630
1992	\$28,076,790	\$11,419,300	\$39,496,090
1993	\$28,252,630	\$11,344,820	\$39,597,450
1994	\$29,028,040	\$11,318,000	\$40,346,040
1995	\$29,835,170	\$11,338,760	\$41,173,930
1996	\$31,172,930	\$12,391,900	\$43,564,830
1997	\$29,392,765	\$12,507,110	\$41,899,875
1998	\$31,736,432	\$12,556,595	\$44,293,027

Source: West Carroll Parish Assessor's Office.

A breakdown of the assessed valuation of the Parish by classification of property is as follows:

Year	Real Estate	Personal Property	Public Service
1990	\$17,419,460	\$2,607,250	\$18,097,850
1991	\$17,494,490	\$2,886,240	\$19,470,900
1992	\$17,362,220	\$2,837,870	\$19,296,000
1993	\$17,407,510	\$2,909,540	\$19,280,400
1994	\$17,825,000	\$3,664,970	\$18,856,070
1995	\$18,130,050	\$4,295,690	\$18,748,190
1996	\$20,388,370	\$5,270,500	\$17,905,960
1997	\$20,777,635	\$4,602,710	\$16,519,530
1998	\$21,248,257	\$5,871,900	\$17,172,870

Millage Rates

The recent trend in the aggregate ad valorem tax rates (in mills) levied on a parishwide basis by various entities within the boundaries of the Parish of West Carroll follows:

Year	Millage
1990	52.98
1991	52.08
1992	51.30
1993	50.15
1994	52.31
1995	52.48
1996	53.49
1997	57.37
1998	59.48

Sources: Louisiana Tax Commission and West Carroll Parish Assessor's Office.

Leading Taxpayers

The ten largest property taxpayers of the Parish of West Carroll in 1998 and their assessed valuation are as follows:

TAXPAYER	ASSESSED VALUATION
1. TRUNKLINE GAS	\$10,839,660
2. ENTERGY LOUISIANA, INC.	\$1,628,020
3. REGIONS BANK AN	\$1,327,420
4. BELL SOUTH TELECOMMUNICATIONS	\$1,187,670
5. A N R PIPELINE COMPANY	\$1,079,440
6. SOUTHERN NATURAL GAS COMP	\$1,017,560
7. RUFFIN BUILDING SYSTEMS, INC.	\$682,630
8. NORTHEAST LOUISIANA POWER COOP.	\$642,050
9. WAL-MART STORES INC.	\$383,540
10. TEXAS EASTERN TRANSMISSION COR.	\$280,390

Source: West Carroll Parish Assessor's Office.

SCHOOL STATISTICS

Enrollment

The recent trends in public school registration, average daily membership and average daily attendance in the West Carroll Parish school system are as follows:

REGISTRATION	1994-95	1995-96	1996-97	1997-98
AVERAGE DAILY ATTENDANCE	2,522	2,482	2,645	2,464
AVERAGE DAILY MEMBERSHIP	2,664	2,624	2,681	2,610
PUBLIC	2,656	2,706	2,753	2,653

"Average Daily Attendance" reflects the average daily attendance of member public school students during the session. "Average Daily Membership" reflects the average daily count of public school students registered during the session. "Public" reflects the count of public school students registered on the first day of the school year, including pre-kindergarten.

Expenditures

Expenditure trends for the West Carroll Parish School Board are as follows:

EXPENDITURES	1994-95	1995-96	1996-97	1997-98
MEAN TEACHER SALARY	\$23,253	\$23,003	\$25,297	\$26,641
CURRENT EXPEN PER STUDENT	\$3,937	\$3,818	\$4,132	\$4,368
CAPITAL OUTLAY	\$194,900	\$141,837	\$89,182	\$592,794
DEBT SERVICE	\$97,570	\$1,130	\$0	\$0
CURRENT EXPENDITURES	\$10,488,568	\$10,437,362	\$10,924,894	\$11,663,035

Source: Louisiana Department of Education.